

**IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD**

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THE HON'BLE SRI JUSTICE J.CHELAMESWAR
And
THE HON'BLE SRI JUSTICE D.APPA RAO

-
WP No. 21251 of 2006

Between :

M/s. Pavan Cement Products .. Petitioner

And

**The Appellate Deputy Commissioner (CT),
Kurnool and another .. Respondents**

Dated : 16th October, 2006

ORDER : (per JC,J)

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Writ Petition is filed with the prayer as follows :

“For the reasons stated in the accompanying affidavit, it is prayed that this Hon’ble High Court be pleased to issue an appropriate Writ, Order or direction more particularly in the nature of *Mandamus* by declaring the action of the 1st respondent in rejecting the Stay Petition No. 4/2005-2006(KDP) in Appeal No. 15/2005-2005 (KDP) dated 31.12.2005 filed by the petitioner as illegal and consequently to grant stay of collection of the disputed tax of Rs.3,51,292.00 for the assessment year 2001-2002 APGST pending disposal of the appeal before the 1st respondent and pass such other order or orders as may be deemed fit and proper in the circumstances of the case and in the interests of justice.”

The petitioner is a proprietary concern, a registered dealer on the rolls of the 2nd respondent carrying on the business of the works contractor. For the assessment year 2001-2002, an assessment order came to be passed on 25.10.2004 by the 2nd respondent. Aggrieved by the same, the petitioner carried the matter in appeal before the 1st

respondent. Along with the appeal, the petitioner also filed an application for stay of the recovery of the disputed tax. The said application was rejected by the 1st respondent by an order dated 31.12.2005. It appears subsequently, the appeal itself came to be heard by the appellate authority. In the meanwhile on 27.9.2006, the 2nd respondent issued a demand notice calling upon the petitioner to pay the balance disputed tax of Rs.2,41,669/-. Hence the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the matter can be disposed of at this stage directing the respondents not to take any coercive steps for the recovery of the tax on condition the petitioner deposits 50% of the tax demanded within a period of four weeks from today. While computing the said amount of 50% mentioned above, the amount of tax if any paid already for the relevant assessment year shall be given credit to while computing the above mentioned amount of 50%.

Writ Petition is accordingly disposed of.

(J.CHELAMESWAR, J)

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J)

16th October, 2006.

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Note :

CC in one week

(b/o)

(D.APPARAO,

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